IN THE HIGH COURT OF JUDICIATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPLICATION NO.16 OF 2001

The Commissioner of Income-tax,
City XI, Bombay .. Applicant.
V/s.
Shri Leonetti Michale, .. Respondent.

INCOME TAX APPLICATION NO.17 OF 2001

The Commissioner of Income-tax,
City XI, Bombay .. Applicant.
V/s.
Shri Podeur Jean Pierre .. Respondent.

Mr.Parag Vyas for the applicant.
Mr.Rafeeq Peermohideen for the respondent.

CORAM : V.C. DAGA &
J.P. DEVADHAR, JJ.

DATED : 18TH OCTOBER, 2005.

P.C. :

1. Heard.

2. Counsel on both sides agree that the question raised in these applications are covered by the judgment of this Court in the group case of Income Tax Applications first of such being Income Tax Application No.202 of 1997 [The Commissioner of Income Tax, Mumbai City XI, Mumbai V/s. Mr.Estinenne Andre & Others] decided on 28th January, 1999 and the said decision has been upheld by the Supreme Court.

3. In this view of the matter as the question sought to be raised are already answered, the applications are rejected with no order as to costs.

(J.P.DEVADHAR, J.) (V.C. DAGA, J.)